

Effective 5/12/2015

17-34-3 Taxes or service charges.

- (1)
 - (a) If a county furnishes the municipal-type services and functions described in Section 17-34-1 to areas of the county outside the limits of incorporated cities or towns, the entire cost of the services or functions so furnished shall be defrayed from funds that the county has derived from:
 - (i) taxes that the county may lawfully levy or impose outside the limits of incorporated towns or cities;
 - (ii) service charges or fees the county may impose upon the persons benefited in any way by the services or functions; or
 - (iii) a combination of these sources.
 - (b) As the taxes or service charges or fees are levied and collected, they shall be placed in a special revenue fund of the county and shall be disbursed only for the rendering of the services or functions established in Section 17-34-1 within the unincorporated areas of the county or as provided in Subsection 10-2a-219(2).
- (2)
 - (a) For the purpose of levying taxes, service charges, or fees provided in this section, the county legislative body may establish a district or districts in the unincorporated areas of the county.
 - (b) A district established by a county as provided in Subsection (2)(a) may be reorganized as a local district in accordance with the procedures set forth in Sections 17D-1-601, 17D-1-603, and 17D-1-604.
- (3) Nothing contained in this chapter may be construed to authorize counties to impose or levy taxes not otherwise allowed by law.
- (4) Notwithstanding any other provision of this chapter, a county providing fire, paramedic, and police protection services in a designated recreational area, as provided in Subsection 17-34-1(5), may fund those services from the county general fund with revenues derived from both inside and outside the limits of cities and towns, and the funding of those services is not limited to unincorporated area revenues.

Amended by Chapter 352, 2015 General Session